

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF</b> <u>EPWORTH</u> , IOWA <b>DUE: December 1, 2016</b>		16203101000000 <b>City of Epworth</b> <b>191 Jacoby Drive East</b> <b>Epworth, IA 52045</b>  <small>(Please correct any error in name, address, and ZIP Code)</small>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	517,081		517,081	522,230
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	517,081		517,081	522,230
Delinquent property taxes	0		0	
TIF revenues	127,983		127,983	128,615
Other city taxes	264,924	0	264,924	204,730
Licenses and permits	2,527	0	2,527	8,935
Use of money and property	29,926	6,511	36,437	29,800
Intergovernmental	345,554	0	345,554	273,513
Charges for fees and service	100,889	577,334	678,223	665,100
Special assessments	6,129	0	6,129	
Miscellaneous	251,244	20,732	271,976	93,662
Other financing sources	302,452	525,176	827,628	1,050,990
<b>Total revenues and other sources</b>	1,948,709	1,129,753	3,078,462	2,977,575
<b>Expenditures and Other Financing Uses</b>				
Public safety	472,365	0	472,365	541,035
Public works	276,416	0	276,416	303,434
Health and social services	0	0	0	
Culture and recreation	225,157	0	225,157	280,100
Community and economic development	11,179	0	11,179	16,600
General government	89,506	0	89,506	108,861
Debt service	476,252	0	476,252	481,891
Capital projects	263,258	0	263,258	300,000
<b>Total governmental activities expenditures</b>	1,814,133	0	1,814,133	2,031,921
Business type activities	0	1,007,529	1,007,529	1,053,931
<b>Total ALL expenditures</b>	1,814,133	1,007,529	2,821,662	3,085,852
Other financing uses, including transfers out	196,674	105,778	302,452	332,990
<b>Total ALL expenditures/And other financing uses</b>	2,010,807	1,113,307	3,124,114	3,418,842
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-62,098	16,446	-45,652	-441,267
Beginning fund balance July 1, 2015	1,512,059	460,509	1,972,568	1,353,493
Ending fund balance June 30, 2016	1,449,961	476,955	1,926,916	912,226
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
<b>Indebtedness at June 30, 2016</b>		<b>Amount - Omit cents</b>	<b>Indebtedness at June 30, 2016</b>	<b>Amount - Omit cents</b>
General obligation debt	\$ 2,785,692		Other long-term debt	\$ 0
Revenue debt	\$ 3,719,000		Short-term debt	\$ 0
TIF Revenue debt	\$ 0			
			General obligation debt limit	\$ 4,769,978

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Janet Berger, CMC, ICMFO		Telephone →	Area Code 563	Number 876-3320
Signature of Mayor or other City official (Name and Title)			Date signed	

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF EPWORTH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	388,184			128,897			517,081			517,081	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	388,184	0		128,897	0		517,081		T01	517,081	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	388,184	0		128,897	0	0	517,081			517,081	6					
7	<b>TIF revenues</b>			127,983				127,983		T01	127,983	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes	2,772			840			3,612		T15	3,612	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	10,106						10,106		T15	10,106	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax	1,149			349			1,498		T19	1,498	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes	124,854	124,854					249,708		T09	249,708	14					
15	<b>TOTAL OTHER CITY TAXES</b>	138,881	124,854	0	1,189	0	0	264,924	0		264,924	15					
16	<b>Section B - LICENSES AND PERMITS</b>	2,527						2,527		T29	2,527	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	16,991			1,435			18,426	5,311	U20	23,737	18					
19	Rents and royalties	11,500						11,500	1,200	U40	12,700	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	28,491	0	0	1,435	0	0	29,926	6,511		36,437	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants	26,475						26,475		B89	26,475	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	26,475	0	0	0	0	0	26,475	0		26,475	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EPWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		229,857					229,857		C46	229,857	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation	6,768						6,768		C89	6,768	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	9,462		1,575	3,011			14,048		C89	14,048	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	16,230	229,857	1,575	3,011	0	0	250,673	0		250,673	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	68,406						68,406		D89	68,406	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	68,406	0	0	0	0	0	68,406	0		68,406	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	111,111	229,857	1,575	3,011	0	0	345,554	0		345,554	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	164,791	A91	164,791	73				
74	Sewer							0	412,543	A80	412,543	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	88,874						88,874		A81	88,874	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EPWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,770						2,770		A89	2,770	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	7,170						7,170		A61	7,170	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	passport agent	2,075						2,075			2,075	103				
104	TOTAL CHARGES FOR SERVICE	100,889	0	0	0	0	0	100,889	577,334		678,223	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	4,974			1,155			6,129		U01	6,129	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	37,225						37,225		U99	37,225	108				
109	Deposits and sales/fuel tax refunds	8,652						8,652	3,450	U99	12,102	109				
110	Sale of property and merchandise	169,507						169,507		U11	169,507	110				
111	Fines	796						796		U30	796	111				
112	Internal service charges	-62						-62		NR	-62	112				
113	Other miscellaneous - Specify							0			0	113				
114	reimbursements	29,954						29,954			29,954	114				
115	zoning plat & subdiv, fees	2,972						2,972			2,972	115				
116	misc	920						920			920	116				
117	sales tax	532						532	12,312		12,844	117				
118	penalty	748						748	4,970		5,718	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	251,244	0	0	0	0	0	251,244	20,732		271,976	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EPWORTH						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,026,301	354,711	129,558	135,687	0	0	1,646,257	604,577		2,250,834	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	525,176	NR	525,176	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans				160,376	13,461		173,837			173,837	127		
128	Internal TIF loans and transfers in				128,615			128,615			128,615	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	288,991	13,461	0	302,452	525,176		827,628	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,026,301	354,711	129,558	424,678	13,461	0	1,948,709	1,129,753		3,078,462	132		
133												133		
134	Beginning fund balance July 1, 2015	721,458	525,316	11	52,368	212,906		1,512,059	460,509		1,972,568	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,747,759	880,027	129,569	477,046	226,367	0	3,460,768	1,590,262		5,051,030	136		
137												137		
138												138		
139												139		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF EPWORTH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	133,543						133,543		E62	133,543	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	1,669						1,669		E89	1,669	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	337,153						337,153		E24	337,153	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	472,365	0		0	0	0	472,365			472,365	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EPWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		77,387					77,387		E44	77,387	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		19,255					19,255		E44	19,255	48
49	Traffic control safety — Current operation		2,177					2,177		E44	2,177	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		19,459					19,459		E44	19,459	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation		11,409					11,409		E44	11,409	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		787					787		E81	787	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	83,884						83,884		E81	83,884	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	62,058						62,058		E89	62,058	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	145,942	130,474		0	0	0	276,416			276,416	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EPWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
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109												109
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119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EPWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	47,928						47,928		E52	47,928	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	3,354						3,354		E61	3,354	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	46,762						46,762		E61	46,762	127
128	Purchase of land and equipment	112,083						112,083		G61	112,083	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	4,072						4,072		E61	4,072	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	8,914						8,914		E61	8,914	135
136	Other culture and recreation	2,044						2,044		E61	2,044	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	225,157	0		0	0	0	225,157			225,157	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	8,179						8,179		E89	8,179	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,000						3,000		E89	3,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	11,179	0	0	0	0	0	11,179			11,179	154
155												155
156	TIF Rebates are expended out of the TIF Special											156
157	Revenue Fund within the Community and Economic											157
158	Development program's activity "Other"											158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EPWORTH		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,424						5,424		E29	5,424	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	73,724						73,724		E23	73,724	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	554						554		E89	554	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,210						4,210		E25	4,210	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,185						1,185		E31	1,185	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	4,409						4,409		E89	4,409	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	89,506	0	0	0	0	0	89,506			89,506	176
177	Section G — DEBT SERVICE				476,252			476,252			476,252	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	476,252	0	0	476,252			476,252	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street upgrades grant portion	8,722						8,722			8,722	184
185	Walkway	1,050						1,050			1,050	185
186	Storm water mgmt					253,486		253,486			253,486	186
187	Subtotal Regular Capital Projects	9,772	0			253,486	0	263,258			263,258	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	9,772	0	0	0	253,486	0	263,258			263,258	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	953,921	130,474	0	476,252	253,486	0	1,814,133			1,814,133	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EPWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							93,413	E91		93,413	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							143,525	E80		143,525	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF EPWORTH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								245,415		245,415	242
243	Enterprise Capital Projects								525,176		525,176	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,007,529		1,007,529	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	953,921	130,474	0	476,252	253,486	0	1,814,133	1,007,529		2,821,662	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	18,000	50,059					68,059	105,778		173,837	255
256	Internal TIF loans/repayments and transfers out			128,615				128,615			128,615	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	18,000	50,059	128,615	0	0	0	196,674	105,778		302,452	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	971,921	180,533	128,615	476,252	253,486	0	2,010,807	1,113,307		3,124,114	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		699,494	954	794			701,242			701,242	264
265	Committed	6,963						6,963			6,963	265
266	Assigned	437,219				-27,119		410,100			410,100	266
267	Unassigned	331,656						331,656			331,656	267
268	Total Governmental	775,838	699,494	954	794	-27,119	0	1,449,961			1,449,961	268
269	Proprietary								476,955		476,955	269
270	Total ending fund balance June 30, 2016	775,838	699,494	954	794	-27,119	0	1,449,961	476,955		1,926,916	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,747,759	880,027	129,569	477,046	226,367	0	3,460,768	1,590,262		5,051,030	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF EPWORTH</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
	Purpose	Amount paid to other local governments		Purpose	Amount paid to State				
	Correction.....	M05 \$		Highways.....	L44 \$				
	Health.....	M32		All other.....	L89 \$				
	Highways.....	M44							
	Transit subsidies.....	M94							
	Libraries.....	M52 47,928							
	Police protection.....	M62							
	Sewerage.....	M80							
	Sanitation.....	M81							
	All other.....	M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
					Amount - Omit cents				
					2009 \$	249,565			
Total salaries and wages paid.....									

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>										
A. Long-term debt		Debt during the fiscal year		Debt Outstanding - JUNE 30, 2016				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 382,000	29U \$	39U \$ 19,000	49U \$	49U \$	49U \$ 363,000	49U \$	191 \$ 11,460		
2. Sewer utility	19U 4,653,840	29U	39U 254,000	49U 2,069,016	49U	49U 3,356,000	49U	189 110,438		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189		
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
9. Fire Station	545,000	29U	140,000	405,000	49U	49U	49U	189		
Fire Station	19U 100,008	29U	39U 33,332	66,676	49U	49U	49U	189		
10. Street Improv.	19U 365,000	29U	39U 120,000	245,000	49U	49U	49U	189		
11.	19U	29U	39U	49U	49U	49U	49U	189		
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
<b>Total long-term debt</b>	<b>6,045,848</b>	<b>0</b>	<b>566,332</b>	<b>2,785,692</b>	<b>0</b>	<b>3,719,000</b>	<b>0</b>	<b>121,898</b>		
B. Short-term debt				Amount - Omit cents						
Outstanding as of JULY 1, 2015				61V \$						
Outstanding as of JUNE 30, 2016				64V \$						
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents						
Assessed Valuations by Levy Authority and County, AY2014/FY2016										
Actual valuation -- January 1, 2014				\$	<b>95,399,558</b>		x .05 = \$		4,769,978	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016										
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
<b>Cash and investments -</b> Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61				
		\$		\$			1,926,916	1,926,916		
REMARKS										